

Legislative Budget Analysis  
Proposed FY 2021 Operating and Capital Budgets  
Office of the County Auditor  
Baltimore County, Maryland  
**HEARING DATE: April 30, 2020**



**Office of Ethics & Accountability**

*Director: Kelly Madigan*

*Budget Office Analyst: Ruth Ann Robust*

*Legislative Analyst: Lisa Kispert*

Questions to Department Sent	Thursday, April 23
Responses Requested By	Saturday, April 25
Responses Received	Monday, April 27
Analysis Due for Review	Monday, April 27
Analysis Issued*	Wednesday, April 29
*Analysis considers all agency responses.	

BALTIMORE COUNTY  
FISCAL YEAR 2021 RECOMMENDED BUDGET  
**OFFICE OF ETHICS & ACCOUNTABILITY (083)**

BUDGET SUMMARY						
\$ in Thousands						
	GENERAL		SPECIAL		TOTAL	% Change Prior Year
PROPOSED CHANGE						
FY 2020 - 2021 Change	\$	129.2	\$	-	\$ 129.2	79.0%
BUDGET TRENDS						
FY 2019 Actual	\$	- <sup>(1)</sup>	\$	-	\$ -	
FY 2020 Approp.		163.6		-	163.6	
FY 2021 Request		292.8		-	292.8	79.0%
FY 2021 Budget Analysis		172.8		-	172.8	5.6%
POTENTIAL REDUCTIONS	\$	120.0	\$	-	\$ 120.0	

<sup>(1)</sup> The Office was created in FY 2020.

PERSONNEL				
	GENERAL		SPECIAL FUND	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
PROPOSED CHANGE				
FY 2020 - 2021 Change	1	(1)	0	0
BUDGET TRENDS				
FY 2019 Actual	0	0	0	0
FY 2020 Approp.	0	2	0	0
FY 2021 Request	1	1	0	0
<b>FY 2021 Budget Analysis</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POTENTIAL REDUCTIONS</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

VACANCY DATA

Positions Vacant as of April 28, 2020*	0	1
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\*Provided by the Office of Budget and Finance.

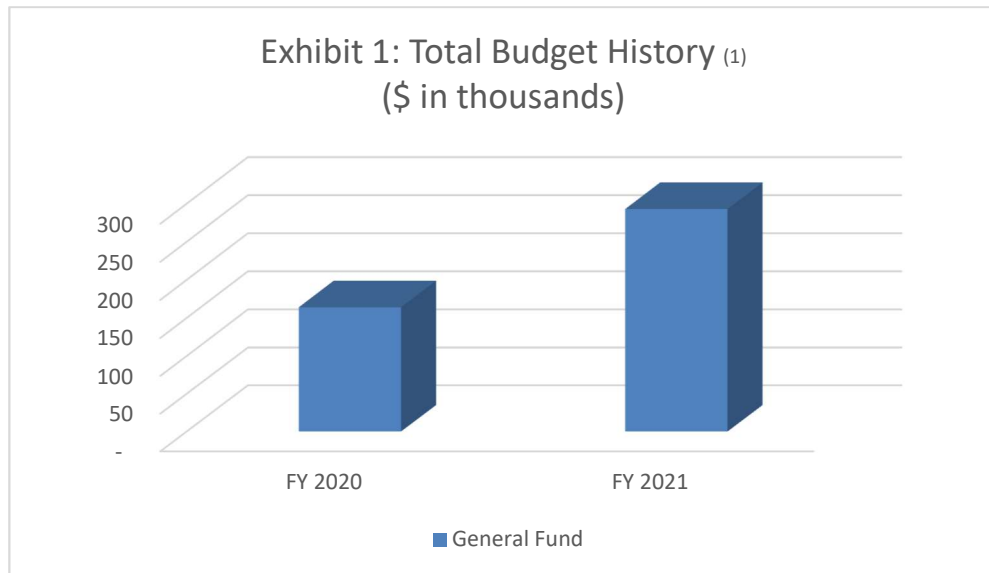
For further information contact: Office of the County Auditor

Phone: (410) 887-3193

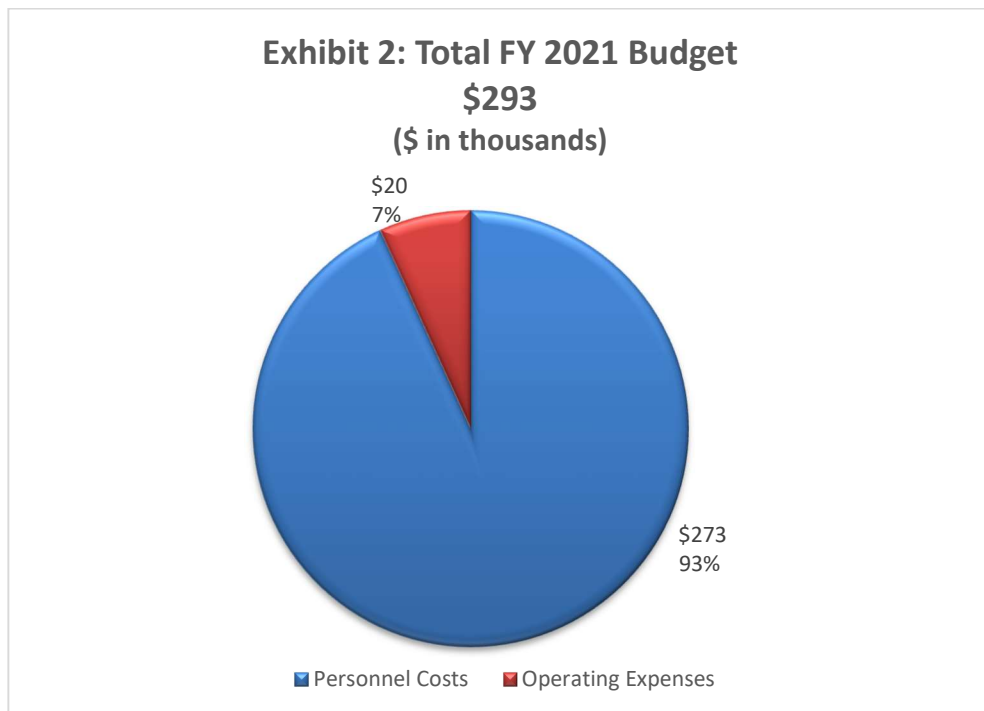
## OFFICE OF ETHICS & ACCOUNTABILITY (083)

### BUDGET SUMMARY:

The Office of Ethics & Accountability was created in FY 2020 to provide increased accountability and oversight of Baltimore County government operations by identifying fraud, abuse, and illegal acts while also identifying ways to promote efficiency, accountability, and integrity. The proposed FY 2021 budget for the Office totals \$293 thousand, an increase of \$129 thousand, or 79.0%, over the FY 2020 budget. The increase is primarily attributable to increased personnel costs. **See Exhibits 1-3 for additional detail.**



(1) The Office of Ethics & Accountability was established in FY 2020.



## OFFICE OF ETHICS & ACCOUNTABILITY (083)

<b>Exhibit 3</b>			
<b>FY 2021 Proposed Budget (\$ in 000's)</b>			
<b>How Much it Grows:</b>	<u>General Fund</u>	<u>Special Fund</u>	<u>Total</u>
2020 Appropriation	\$ 164	\$ -	\$ 164
2021 Request	293	-	293
\$ Increase	\$ 129	\$ -	\$ 129
% Increase	79.0%	-	79.0%
<b>Where it Goes:</b>			
General Fund:			
Personnel Expenses:.....			\$ 118
Director Salary (\$100k to \$150k) .....			50
Reclassified Position Salary (\$55k Exec. Assistant to \$120k Asst. Co. Attorney) ....			65
2% COLA effective June 30, 2020 (FY 2021 effect) .....			3
2% COLA (effective January 1, 2021) .....			3
Other Salary Adjustments .....			(3)
Operating Expenses:.....			11
Total:.....			\$ 129

### POTENTIAL BUDGET REDUCTIONS:

This analysis identifies one potential agency-specific reduction, which at most would yield \$187,056, including \$120,000 in salary and \$67,056 in benefits costs associated with one presently vacant position.

1. Delay filling new Assistant County Attorney position. The Office advised that the new Assistant County Attorney would have a law enforcement background and would function as the Office's Deputy. The Deputy would be responsible for all Inspector General investigations and for creating best practices for future investigations. The Deputy position represents the reclassification of an Executive Assistant position, which has been vacant for all of FY 2020.

#### Option A: Until January 1, 2021:

Salary savings: \$60,000

Benefits savings: \$33,528

#### Option B: Until July 1, 2021:

Salary savings: \$120,000

Benefits savings: \$67,056

## OFFICE OF ETHICS & ACCOUNTABILITY (083)

### SIGNIFICANT PROGRAM/POLICY INITIATIVES AND/OR CHANGES

#### 2. Update: Establishment of New Government Office

The Director advised that since the Office began operations in January 2020, the complaints the Office has received have been wide-ranging in their allegations and investigation requirements, which consist of research, document request and review, as well as witness interviews.

The Director also advised that since her appointment, she has spent 80% of her time improving the process and transparency of the Ethics Commission, and the remainder of her time building the new Inspector General's office. The Director has also met with contacts from similar agencies within other jurisdictions to foster good working relationships, identify budgetary needs, discuss best practices, and identify/establish priorities for the Office.

The proposed FY 2021 budget includes \$20,100 for operating expenses, an increase of \$11,035 or 121.7% over the FY 2020 budget, primarily for office equipment (furnishings, laptops). The Director advised that the Office will be housed in the space previously occupied by the Telecommunications department in the County Courthouse tunnel, which will include 3 offices and 3 cubicles and an open work space. Prior to COVID-19, Property Management had provided a timeline of 12-weeks to create the workspace, with project completion then anticipated for early July.

#### ***The Director should be prepared to discuss:***

- ***Workload and accomplishments to date, including whether the shutdown has impeded pursuit of investigations, and***
- ***Plans and priorities for the upcoming fiscal year, including the issuance of an annual report and the addition of a third position.***

BALTIMORE COUNTY  
FISCAL YEAR 2021 RECOMMENDED BUDGET

**OFFICE OF ETHICS & ACCOUNTABILITY (083)**

GENERAL FUND APPROPRIATION DETAIL
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		<u>FY 2019 ACTUAL</u>	<u>FY 2020 APPROP</u>	<u>FY 2021 REQUEST</u>	<u>NET CHANGE AMOUNT</u>	<u>%</u>
8301	Office of Ethics & Accountability	\$ -	\$ 163,642	\$ 292,800	\$ 129,158	79.0%
	General Fund Total	<u>\$ -</u>	<u>\$ 163,642</u>	<u>\$ 292,800</u>	<u>\$ 129,158</u>	<u>79.0%</u>

BALTIMORE COUNTY  
FISCAL YEAR 2020 RECOMMENDED BUDGET

**OFFICE OF ETHICS & ACCOUNTABILITY (083)**

PERSONNEL DETAIL									
<u>General Fund</u>		FY 2019 ACTUAL		FY 2020 APPROP		FY 2021 REQUEST		NET CHANGE	
		FULL	PART	FULL	PART	FULL	PART	FULL	PART
8301	Office of Ethics & Accountability	0	0	0	2	1	1	1	(1)
Total General Fund		<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>(1)</u>